



**SEALED**

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**UNITED STATES DISTRICT COURT  
 DISTRICT OF NEVADA**

**- oOo-**

UNITED STATES OF AMERICA,

PLAINTIFF,

vs.

JUDITH WOODWARD née ATWELL,

DEFENDANT.

) SEALED CRIMINAL INDICTMENT

) 2:16-CR- 112

) VIOLATIONS:

) 26 U.S.C. § 7206(1) – Making and  
 ) Subscribing a False Tax Return

**THE GRAND JURY CHARGES THAT**

**INTRODUCTORY ALLEGATIONS**

At all relevant times, the defendant's legal name was **JUDITH L. ATWELL** (hereinafter "**ATWELL**"). **ATWELL** was a resident of Las Vegas, Nevada, located in the District of Nevada.

Defendant **ATWELL** operated a dry cleaning business called Canyon Gate Cleaners located on West Sahara Avenue in Las Vegas, Nevada, which was held under a Nevada Limited Liability Company called Canyon Enterprises LLC. Defendant

1 ATWELL established Canyon Enterprises LLC in or about 2005. Canyon Gate  
2 Cleaners was the only business held by Canyon Enterprises LLC.

3 From at least in or about 2005 to at least in or about 2009, defendant ATWELL  
4 reported the Canyon Enterprises LLC business income and expenses for Canyon Gate  
5 Cleaners on Forms 1065, U.S. Return of Partnership Income. From at least in or about  
6 2005 to at least in or about 2009, defendant ATWELL reported to the Internal Revenue  
7 Service (hereinafter the "IRS") that she held a 99% partnership interest in Canyon  
8 Enterprises LLC and that the defendant's daughter held a 1% partnership interest in  
9 Canyon Enterprises LLC.

10 From at least in or about 2005 to at least in or about 2009, defendant ATWELL  
11 reported her individual income on a Form 1040, U.S. Individual Income Tax Return.

12 **COUNT ONE**  
13 Making and Subscribing a False Tax Return

14 The Grand Jury realleges and incorporates the Introductory Allegations as  
15 though fully set out herein.

16 On or about April 15, 2010, in the State and Federal District of Nevada,

17 **JUDITH L. ATWELL,**

18 the defendant herein, did willfully make and subscribe a false U.S. Return of  
19 Partnership Income ("Form 1065") for the calendar year 2009, which contained and was  
20 verified by a written declaration that it was made under the penalties of perjury, which  
21 the defendant did not believe to be true and correct as to every material matter.  
22 Specifically, defendant ATWELL falsely reported on line 1a of the Form 1065 for  
23 Canyon Enterprises LLC for calendar year 2009 that Canyon Enterprises LLC's gross  
24 receipts were \$349,834 when, in fact, as defendant ATWELL then well knew, the gross  
25 receipts for Canyon Enterprises LLC for calendar year 2009 exceeded \$349,834.

26 All in violation of 26 U.S.C. § 7206(1).

**COUNT TWO**

**Making and Subscribing a False Tax Return**

The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

On or about April 15, 2010, in the State and Federal District of Nevada,

**JUDITH L. ATWELL,**

the defendant herein, did willfully make and subscribe a false U.S. Individual Income Tax Return ("Form 1040") for the calendar year 2009, which contained and was verified by a written declaration that it was made under the penalties of perjury, which the defendant did not believe to be true and correct as to every material matter.

Specifically, defendant ATWELL falsely reported on Line 17 of her Form 1040 for calendar year 2009 that her income from Canyon Enterprises LLC was \$4,666, when, in fact, as defendant ATWELL then well knew, her income from Canyon Enterprises LLC for calendar year 2009 exceeded \$4,666.

All in violation of 26 U.S.C. § 7206(1).

DATED: this 12<sup>th</sup> day of April, 2016

**A TRUE BILL:**

/S/  
FOREPERSON OF THE GRAND JURY

DANIEL G. BOGDEN  
United States Attorney

  
CHRISTOPHER S. STRAUSS  
ERIC C. SCHMALE

Trial Attorneys, U.S. Department of Justice, Tax Division